

School Business – May 29, 2020

Clarification for Reclassifying School Nutrition Expenditures – LEAs only

In the May 1, 2020 Finance Officer Newsletter, DPI provided guidance for reclassifying School Nutrition Expenditures from Fund 5 to State PRC 154. After contacting the Local Government Commission (LGC), DPI is amending our previous guidance. The LGC recommends recording the funding as a transfer out of the State fund and into the School Nutrition Enterprise fund. Per the LGC, by using this method, all the related expenditures will be recorded in the enterprise fund.

Do the following to ensure the proper coding of PRC 154 expenditures and revenue for School Nutrition:

1. Verify that your LEA charged the expenditures to fund 5, PRC 035, School Nutrition (SN):
 - a. If your LEA has the SN expenditures coded to fund 5, PRC 035 and no expenditures have been booked to PRC 154, write a check out of state 154 coded to 1.8400.154.715.
 - b. If your LEA currently has SN expenditures coded to various 1.7200.154.xxx accounts. Move the balances from the various 1.7200.154.xxx accounts to 1.8400.154.715.
2. Lastly, record the transfer revenue/deposit in Fund 5 to account 5.4921.035.000.

This same recommendation applies to all enterprise expenditures funded by PRC 154, such as After School Programs that are providing on-going child care.

If you have questions, please contact roxane.bernard@dpi.nc.gov.

Days Missed for Inclement Weather Survey – LEAs only, not charter schools

All LEAs are REQUIRED by Legislation to complete the Days Missed Survey for school year 2019-2020. LEAs ONLY (No charter schools), please complete the online survey and submit by June 19, 2020. The survey can be found at the following link:

www.surveymonkey.com/r/PWCFJ6H or on the Financial Business Services website at www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services under "What's New."

If you have questions about the survey, please contact LaShon Creech at lashon.creech@dpi.nc.gov or (984) 236-2461.

2020 FBS Summer Conference

We are disappointed to announce that the FBS Summer Conference, scheduled for July 16, 2020 in the RTP, has been canceled due to the mass gathering restrictions in place due to COVID-19. We hope to provide information related to new legislation, budget, and other changes virtually.

2020 Statewide Facility Needs Survey

Every five years, local boards of education are required by G.S.115C-521(a) to submit their Facility Needs Assessment (long-range plans) to the State Board of Education. During June, DPI's School Planning Section will issue guidance and the full schedule for this year's Survey. Preliminary questions about the 2020 FNS should be directed to Nathan Maune, AIA (School Planning Section Chief) via email: nathan.maune@dpi.nc.gov.

Reminders:

- **Today, May 29, 2020** is the last date to submit ABC Transfers for FY 2019-20. *
- The last day to submit a request for an allotment revision item (this includes federal budget approvals) is **June 8, 2020**. *

* Details are in the May 8, 2020 newsletter: www.dpi.nc.gov/districts-schools/district-operations/financial-and-business-services/school-district-finance-operations/procedures-and-guidance#newsletter.



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